

George G. Tate
5280 S. Eastern Ave.
Las Vegas NV 89119

25 April 1995

State of Utah Division of Water Rights
1636 West North Temple Street
Salt Lake City UT 84116

Ladies / Gentlemen:

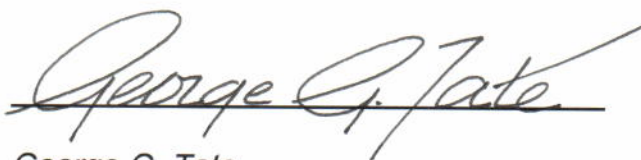
Please note that there has been a change of ownership of the following property:

UPPER SEVIER RIVER DISTRIBUTION SYSTEM
WATER USER ACCOUNT NUMBER: 52 - 67A

The new sole owner is: Fred Kennedy
3385 Wynn Road
Las Vegas NV 89102

Telephone (702) 253-1929

Thank You,



George G. Tate

63-2816